

## Reorganization and Sharing Incentives in Iowa Chapter 257 and Administrative Rules 281--97

	Regional Academies	Reorganization Taxpayer Incentive	Whole Grade Sharing Agreement (WGS)	Operational Function Sharing Agreement
<b>Incentive</b>	<ul style="list-style-type: none"> <li>The host district, the school district where the regional academy is located, receives a 0.1 weighting for the percentage of the school day that a resident student attends the regional academy.</li> <li>Minimum weighting available to any one district is the equivalent of 15 full-time pupils <u>if</u> the district provides <u>both</u> CTE and advanced-level non-CTE courses within the academy.</li> <li>Maximum weighting available to any one district is the equivalent of 30 full-time pupils.</li> </ul>	<ul style="list-style-type: none"> <li>Lower uniform levy from \$5.40 to \$4.40.</li> <li>Levy increases over three years to \$4.90, \$5.15, and \$5.40.</li> <li>State aid replaces the reduction in property tax, does not increase nor decrease spending authority.</li> <li>May be incorporated with Whole Grade Sharing (WGS) incentive to reorganize.</li> </ul>	<ul style="list-style-type: none"> <li>0.1 Weighting for WGS arrangements for up to <b>3</b> years.</li> <li>Weighting for the 2<sup>nd</sup> and 3<sup>rd</sup> years are based on the SBRC reorganization progress report approval.</li> <li>If reorganize by July 1, 2014 eligible for <b>3</b> more years of weighting. (Total of 6 years.)</li> <li>Carryforward will be reduced by supplementary weighting (SW) added for any student whose residency is not within the reorganized district.</li> </ul>	<ul style="list-style-type: none"> <li>0.02 Weighting for operational function sharing arrangements for up to <b>5</b> years. (LEA)</li> <li>Dollar amount (AEA)</li> <li>Weighting for 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, and 5th years based on the annual report of cost savings/increased student opportunities.</li> <li>Phase out of weighting/funding at 20% of original amount per year</li> <li>Minimum weighting available to any one district is the equivalent of 10 full-time pupils.</li> <li>Maximum weighting available to any one district is the equivalent of 40 full-time pupils.</li> <li>Minimum dollars available to any one AEA is \$50,000.</li> <li>Maximum dollars available to any one AEA is \$200,000</li> </ul>
<b>Timeline</b>	Begins July 1, 2008	July 1, 2007 to June 30, 2014	July 1, 2007 to June 30, 2014	July 1, 2007 to June 30, 2013
<b>Requirement</b>	<ul style="list-style-type: none"> <li>Grades 9-12.</li> <li>Multiple districts, other than a whole-grade-sharing partner, must be sending students to the academy.</li> <li>Shall include advanced-level non-CTE courses. May also include in its curriculum career-technical programs (CTE), Internet-based coursework, and ICN courses.</li> <li>Courses shall not qualify as concurrent enrollment courses (community college) for supplementary weighting.</li> <li>Career academies are not regional academies for this purpose.</li> </ul>	<ul style="list-style-type: none"> <li>Effective for reorganizations between 7/1/07 and 7/1/14.</li> <li>Enrollment of the school district affected by the reorganization or dissolution must be at or below 600 in the year proceeding reorganization.</li> <li>By January 1 of the calendar year in which the reorganization/dissolution will occur, certify to the Department of Education (DE) the date and nature of the action taken to reorganize/dissolve.</li> <li>Reorganize by July 1, 2014 to receive incentives.</li> </ul>	<ul style="list-style-type: none"> <li>Executes a WGS agreement with one or more other Iowa districts.</li> <li>Districts are contiguous.</li> <li>All of the boards involved in the WGS agreement adopt a joint resolution to study the question of reorganization or dissolution.</li> <li>The resolution must be adopted on or before October 1 in the year in which the district is claiming WGS SW.</li> <li>By January 1 of the calendar year in which the reorganization/dissolution will occur, certify to the DE the date and nature of the action taken to reorganize/dissolve.</li> <li>Must have been eligible to include WGS for SW in October in order to carry forward the reorganization incentive on July 1.</li> </ul>	<ul style="list-style-type: none"> <li>AEA or LEA.</li> <li>Shared operational functions: <ul style="list-style-type: none"> <li>Superintendent Management</li> <li>Business Management</li> <li>Human Resources</li> <li>Transportation</li> <li>Operations and Maintenance</li> </ul> </li> <li>Sharing partners: <ul style="list-style-type: none"> <li>City</li> <li>Township</li> <li>County</li> <li>School Corporation/District</li> <li>Merged Area/Community college</li> <li>AEA</li> <li>Board of Regents Institution</li> <li>Any other Governmental Subdivision.</li> </ul> </li> <li>Must be shared for at least 20% of time.</li> </ul>

- Whole Grade Sharing (WGS) Agreements must be signed by February 1<sup>st</sup> for the agreement to be effective for the following school year. (Iowa Code section 282.10)
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